## Bill History Session Year 2011 Substitute for Raised S.B. No. 1218

<u>Bill Analysis for File Copy 598</u> <u>File No. 598 [pdf]</u> <u>Fiscal Note for File Copy 598</u> <u>FIN Joint Fav. Rpt</u>

Raised Bill [pdf] FIN Joint Favorable Substitute [pdf]

APP Vote Tally Sheet [pdf] FIN Vote Tally Sheet [pdf]

## Introducer(s):

Finance, Revenue and Bonding Committee

**Title:** AN ACT CONCERNING THE DENIAL OF CERTAIN LICENSE APPLICATIONS WHEN STATE TAXES ARE OWING AND VARIOUS CHANGES TO TITLE 12.

**Statement of Purpose:** To make various changes to title 12, including limiting issuance of licenses to persons owing taxes, allowing disclosure of returns and return information in connection with disputes under the Master Settlement Agreement, clarifying the process for offsets of tax refunds, clarifying the treatment of foreign companies for purposes of economic nexus, enabling business tax overpayments to be credited to later tax payments, extending requirements for tax payments by electronic funds transfer, requiring purchaser to be liable for seller's withholding tax liability, providing procedures for deficiency assessments in the case of certain taxes owed by employers and pass-through entities, and allowing a partial sales and use tax exemption for purchases of motor vehicles equipped for the use of persons with physical disabilities.

## **Bill History:**

03/23/11 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

03/24/11 PUBLIC HEARING 03/28

04/07/11 JOINT FAVORABLE SUBSTITUTE

04/07/11 FILED WITH LEGISLATIVE COMMISSIONERS' OFFICE

04/14/11 REFERRED TO OFFICE OF LEGISLATIVE RESEARCH AND OFFICE OF FISCAL

ANALYSIS 04/19/11-5:00 PM

04/20/11 REPORTED OUT OF LEGISLATIVE COMMISSIONERS' OFFICE

04/20/11 FAVORABLE REPORT, TABLED FOR THE CALENDAR, SENATE

04/20/11 SENATE CALENDAR NUMBER 365

04/20/11 FILE NUMBER 598

04/25/11 REFERRED BY SENATE TO COMMITTEE ON Appropriations Committee

04/26/11 JOINT FAVORABLE

04/26/11 FILED WITH LEGISLATIVE COMMISSIONERS' OFFICE

04/27/11 REPORTED OUT OF LEGISLATIVE COMMISSIONERS' OFFICE

04/27/11 NO NEW FILE BY COMMITTEE ON Appropriations Committee

04/27/11 FAVORABLE REPORT, TABLED FOR THE CALENDAR, SENATE

## Co-sponsor(s):